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The meaning and dimensions of Islamic work ethic: initial validation of a multidimensional IWE in Iranian society

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Abstract

This study compares Islamic Work Ethic literature with Islamic teachings for investigating an Islamic Work Ethic Construction in Iran's context as an Islamic country. The result of comparison is the IWE 7 dimensional construct. This construct is examined with a sample group consisting of 262 individuals, and its validity is investigated through factor analysis. The result of the analysis indicated that the IWE items apply with six dimensions instead of the seven, and the six factors explain 59% of the variances in observant. The key findings of the analysis also indicated that the amount of IWE in Iran is higher than the average, specifically with the people from lower socio-economic status than those from higher socio-economic backgrounds.

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1. Introduction

Work ethic as an interdisciplinary field has a rich and noticeable literature. Philosophy, sociology (Sociology of Development, Sociology of Religion, and Sociology of Work) and management with theoretical and empirical investigations have greatly contributed to the existing work ethic literature. A survey in the theoretical and empirical work ethic shows that in spite of different varieties such as the Confucian Work ethic (Lim & Lay, 2003), the Islamic Work Ethic (Ali, 1988; Yusuf, 2000) and the Australian Work Ethic (Ho, 1984), the underlying definition of all of them are from a religious perspective or from the Protestant Work Ethic. That is, even the Islamic or the Confucian Work Ethic, which have eastern and local culture orientations, have been under the influence of Protestant Work Ethic. Researchers who are working on work ethic concept try to show a correlation between their definition from local work ethic and the PWE. Therefore, it can be claimed that the PWE has a main role in defining other types of work ethics, and these types of work ethics are just localized versions of the PWE.

Weber (1904:1976) in investigating on religious culture and economic status of Protestants attributed “hard working”, “contentment”, “gratification delay” and “wealth compilation” of Protestants to their religious background. According to Weber (1904:1976) these items can be classified as the PWE concepts. It was because of such an ethic that on the one hand the concept of work occupied a central place in religious life of Protestants and motivated them to hard working, and on the other hand with the alien counting of luxury consumption, unnecessary

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consumption and ephemeral life pleasures, which are remarkable factors in preventing wealth consumption, consequently ended in wealth compilation in the West through productive wealth investment. Thus, from Weber's (1904:1976) perspective, for a Protestant work is a kind of worship which is religiously oriented, and in this regard we can define an individual Protestant with the following characteristics: "hard working", "possessing negative view towards leisure and recreation", "satisfied", "economically pious", "wealth compiler" and "self-reliant".

Now the question is that whether in other cultures work ethic must have the same dimensions as the PWE? If we take Weber's (1904:1976) perspective and emphasize on interpretive dimensions of human life, the answer will be that work ethic in other cultures is derived from mental riddles of people in those cultures. Therefore, work for a pious, for instance, a Muslim or a Jew had not the same meaning as it had for a Protestant in several centuries ago.

This paper values Weber (1904:1976) interpretation of work ethic and claims that empirical and qualitative studies in work ethic concept should not lead us to abandoning the application of this concept in other cultures. Work ethic as an "inter-cognitive concept" should be studied from the within of a culture and setting the PWE as a criterion in defining the IWE or other non-protestant work ethics will be a theoretical and methodological mistake. In this regard, we will investigate the IWE through Islamic literature to define the extent to which this concept is produced under the predominance of the PWE.

2. Review of Literature

Trying to create Islamic work ethic has begun in 1980 decade. Maybe Nasr's study (Nasr, 1984) was the first study on IWE, but the most important and prominent study on IWE, is the study of Ali (Ali 1988, 1989, 1992; Ali & Azim, 1994). Ali (1988) has provided a scale for IWE that has been used by the others working on IWE (Yousef, 2000, 2001a, 2001b; Mohamad, Abdul Karim, & Hussein, 2010). Ali in his recent works (Ali, 2005; Ali & Al-Owaidan, 2008) has defined the meaning and roots of IWE in Islam under 11 concepts of 'Pursuing legitimate business', 'Wealth must be earned', 'Quality of work', 'Wages', 'Reliance on self', 'Monopoly', 'Bribery', 'Deeds and intentions', 'Transparency', 'Greed', 'Generosity', relying on Holy prophet Muhammad sayings. Though Ali and Al-Owaidan (2008) have provided an interpretive definition of IWE, they did not provide any new scale for measuring IWE and used the same old measure of IWE, i.e. the scale designed by Ali (1988) with very little change (Ali & Al-Owaidan, 2008:16). Thus we can say that after 1988 there was not any progress in provision or improvement of IWE scales.

As it was mentioned, though Ali (Ali & Al-Owaidan, 2008) has theoretically pointed out different dimensions of IWE, never he changed his designed measures on the basis of defined dimensions. The other fault with the existing literature of IWE is that, it has been under the influence of Protestant Work Ethic (PWE). Most of items designed for measuring IWE by Ali (Ali, 1988, 1989, 1992, 2005, 2007; Ali & Azim, 1994) and Yousef (2001a, 2001b) are like the PWE items and it is not clear whether their scale measures IWE or PWE?

It must be mentioned that in Turkey after taking power by Islamist (AK party), the debates on IWE has been brought up under the Islamic Calvinism that mostly derived from the political ground of this concept and Islamic identity in Turkey (for example, Bilici, 2006; Tugal, 2002). The fault with the concept of Islamic Calvinism in Turkey is that, it does not rely on the international literature of IWE. In this study we did not investigate the existing literature on Islamic Calvinism in Turkey and for more comprehensive study we need to decipher IWE concept in Turkey also. Considering the existing literature on IWE, in this study we will try to define IWE and design its dimensions avoiding the influence of PWE as much as we could.

3. Meaning and dimensions of IWE

The relationship between workplace atmosphere and the religion in Islam is different from what we observe in Protestantism. In Islam belief in God encompasses all aspects of life. In Islam a faithful person is the one who believes in God and does good deeds, acts which esteem with faith in God and obeying the commands of religion.

Economic admirable work as a part of good deeds, which has a central place in Islamic economy, is done with the intention of proximity to God and with faith in God. Such economic activities do not necessarily lead to personal

wealth accumulation, productive investment, delay in gratification as does in the PWE. Thus the intention beyond economic activity in Islam is very important because this intention indicates that the economic activity is right. Muslims economic activities must be done with the intention of God satisfaction (Ali & Al-Owaidan, 2008). Although the most important dimension of the IWE literature is work intentions and other dimensions must be defined through it, its central place in the IWE has been marginalized through the influence of other dimensions from the PWE. Work intentions in the IWE are as important as results of work in the PWE. In the PWE, the result of work is an indication of proximity to God, and in the IWE this is the work intentions which do the same.

Contrary to Protestantism, Islam is a collective religion and this influences work concept. Muslims integrity which has been crystallized in the expression “Islamic Ummah” is one of the most important principles emphasized in Islam. In Islam, the economic activity which has no benefit to Islamic Ummah specifically if this activity gravely harms other religious brothers is highly forbidden. Thus the only economic activity is right which is beneficial to Islamic Ummah and gives power and potency to Islamic Ummah. Thus we can define another important dimension of IWE as Work Results for Islamic Ummah. A work result for Islamic Ummah is one of the most important dimensions of IWE. In previous researches of the IWE this part has implicitly indicated under the concept of generosity (Ali, 1988). Repeatedly, we undermine that collectivity and integrity of religious brothers are of the most important principles in Islam and we must not forget that despite excessive economic encouragement in the PWE, it is blameworthy in Islam.

The spirit of collectivity and unity in Islam influences all aspects of life. Cooperation and collaboration is one of the results of special religious collectivity in Islam. Islam calls Muslims for Cooperation and collaboration in all activities especially in economic activities and recognizes it as the sign of piety. Furthermore, there are many instances in Holy Prophet’s words where he calls upon Muslims for Cooperation and collaboration. In fact, a considerable emphasis on cooperation and collaboration ends in high production and reproduction among Islamic Ummah. For example, cooperation and collaboration of Muslims in financial affairs in Iran’s contemporary history have ended in religious and financial establishments parallel to capitalist financial institutions.

Belonging to an integrative religious society has another effect on Muslims’ economic activities: Justice and fairness with others in economic activities. It is important that this dimension of Muslims’ economic activities cannot be deduced from humanistic philosophy. In Islam, observing justice and fairness is done only through proximity to God, and it is so important in Islam that for most of Muslims Islam is the religion of justice and fairness. Justice and fairness as part of Islamic economic ethic even limit the ways of gathering wealth for Muslims. In Islam the accumulation of wealth from illegitimate ways is religiously prohibited. Observing justice and fairness in economy, automatically immune Islamic society from polarization and expansion created through the gaps in class differences. Though in Islam wealth accumulation has not been prohibited, Islam’s divine teachings and Islamic economic mechanisms are arranged in a way that prevents grave social class differences.

Another dimension of IWE which is closely related to aforementioned dimensions of IWE, i.e. Cooperation and collaboration, work intentions and work results for Islamic Ummah, is Trusteeship dimension. In Islam observing trusteeship in all affairs is so important that Holy Prophet Muhammad was famous for trusteeship. Trusteeship is calling Muslims to have great social capital in socio-economic relations. It is important to mention that Islam calls Muslims to Trusteeship not only in economic activities but also in all fields of life. Trusteeship has a close relationship with another dimension of IWE, i.e. work is the only source of ownership that perception of trusteeship without paying attention to work as the only source of ownership is impossible. As work is the only source of ownership in Islam, observing trusteeship is honoring religious brother’s ownership.

Work is the only means of wealth distribution system in Islam, and every Muslim becomes rich through working. According to Islamic teachings, every Muslim must earn his living from his labor and any kind of parasite living with exploitation of the others is forbidden. Emphasize on personal labor exactly means that in Islam work is the source of ownership and wealth. According to verse 39 in chapter 53 of holy Quran which says: “and surely there is nothing for man except the things that has endeavored for it”, work is one of the most important factors of ownership in Islam. Of course, this work must not be in contradiction with other dimensions of work in Islam. A work that has been done with intention of piling up money rather than being close to God causing damage to Islamic society or other believers or treacherously and unjustly done, or in contradiction to cooperation and collaboration is

blameworthy, and any ownership produced from it, is not accepted. Though Islam recognizes work as the source of ownership, work as a means dose not justify its wrong use to get wealth and ownership. It means, in Islam intention dose not justify means, i.e. you cannot use wrong means to reach good goals. In Islam the ownership obtained from illegal work is prohibited and as we know, the subject of Halal and Haram is one of the most important matters in Muslims' individual and social life. In fact, Islam has a limiting view in defining work as the source of ownership: Islam does not define the works that Muslims can perform but defines the kind of works that Muslims must avoid. Thus, in Islamic economy, the kind of private ownership gained from productive works such as agriculture, industry, etc. or by means of distributive works such as business and trade, or by means of supervising works such as administrative and military works etc. are acceptable. On the contrary, every work such as: usury, speculation, hoarding Muslims necessities and the like, that are harmful to Muslims and Islamic society is illegal and Islam opposes them strictly. Thus we can say that one of the most important dimensions of Islamic work ethic is work as the source of ownership.

Finally, the last dimension of Islamic work ethic is the Work type. Observing outburst of Islam in Arab peninsula which was one of the poles of business at that time and its economy mainly consisted of trade and business, Islam's emphasize on trade and business is expected. Though, this dimension of Islamic work ethic maybe less important than the others, considering the matter that Islam generally is supposed concurrent with trade and business rather than the other kinds of economic activities, we added this dimension to our construct of Islamic work ethic to examine this construct in 7 dimensions.

Thus, relying on the IWE literature and considering Islamic teachings, regardless of different branches in Islam, we provided a theoretical construct for the IWE consisting of 7 dimensions of "Work Intentions", "Trusteeship", "Work type", "Work results for Islamic Ummah", "Justice and fairness", "Cooperation and collaboration" and "Work as the only source of ownership".

4. Method

Previous studies in Islamic Work Ethic (Ali, 1988, 1992; Ali & Azim, 1994; Ali & Al-Kazemi, 2007; Yousef, 2000, 2001a, 2001b) examined IWE as a whole construct, without defining its dimensions. In this research, however, after studying different Islamic books in this field and consulting with several teachers from Qom's Islamic school (one of the most important centers of Islamic teachings in the world); we defined IWE in 7 dimensions. For each dimension, we provided 3 items.

Responses to each item were made on a 5-point Likert Scale (1=strongly disagree to 5=strongly agree). Samples are selected from Iran's Export Development Bank staff (whole number of staff:1000 individuals). This bank is a specialized bank which supports non-oil exports and raw materials import for main factories in Iran. It has 33 branches, 6 branches in Tehran and others in different provinces throughout Iran. To generalize the results of the study, we did not take any sampling method and the questionnaire was sent to all of the staffs and only 262 individuals returned the questionnaire (189 male and 73 female). Factor analysis was carried out to reach the following goals: 1.To assess the validity of 7 dimensional construct of IWE; 2.To discover whether the provided items load under their related dimensions or not. Furthermore, to assess the amount of IWE among the studied staff we used descriptive statistics, measures of tendency and dispersion.

5. Results

As it was mentioned, relying on theoretical and empirical literature and consulting with several teachers from Qom's Islamic school, we defined IWE in 7 dimensions. For examining every dimension of IWE we designed 3 items. The first step in analyzing the gathered data was using factor analysis to see whether the designed items are loaded under the said 7 dimensions or not. To classify designed items of IWE we used confirmatory factory analysis. Results showed that $KMO = 0.72$ and as it is greater than 0.5 it means that the number of respondants are enough to carry out factor analysis (the amount of KMO is between zero and one, and as much as it draws near one, sample reliability increases). The amount of Bartlett's Sphericity = 876.391 with significance level of $P=0.000$

certifies that segregation of factors is rightly done and the items designed for every factor/dimension are highly correlated with each other.

Table 1. KMO and Bartlett's Test

| KMO and Bartlett's Test | | |
|---|--------------------|---------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy | | .723 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 876.391 |
| | Df | 190 |
| | Sig. | .000 |

The results of scree test (which shows the amount of Eigenvalue for every factor/dimension) indicates that according to the gathered data we can define 6 dimensions/factors instead of the 7 predicted factors/dimensions. Furthermore according to residue correlation matrix these 6 factors could explain 59 percent of variances in observations. The following table shows the results of scree test and residue correlation matrix of these 6 factors in details.

Table 2. Total Variance explained

| Component | Initial Eigenvalues | | | Extraction Sums of Squared Loading | | | Rotation Sums of Squared Loadings | | |
|-----------|---------------------|---------------|-------------|------------------------------------|---------------|-------------|-----------------------------------|---------------|-------------|
| | Total | % of Variance | Cumulative% | Total | % of Variance | Cumulative% | Total | % of Variance | Cumulative% |
| 1 | 3.672 | 18.360 | 18.360 | 3.672 | 18.360 | 18.360 | 2.197 | 10.987 | 10.987 |
| 2 | 1.830 | 9.149 | 27.509 | 1.830 | 9.149 | 27.509 | 1.860 | 9.301 | 20.288 |
| 3 | 1.416 | 7.079 | 34.588 | 1.416 | 7.079 | 34.588 | 1.754 | 8.771 | 29.059 |
| 4 | 1.367 | 6.835 | 41.424 | 1.367 | 6.835 | 41.424 | 1.654 | 8.271 | 37.330 |
| 5 | 1.194 | 5.968 | 47.391 | 1.194 | 5.968 | 47.391 | 1.555 | 7.775 | 45.104 |
| 6 | 1.135 | 5.674 | 53.066 | 1.135 | 5.674 | 53.066 | 1.472 | 7.361 | 52.466 |
| 7 | 1.054 | 5.268 | 58.334 | 1.054 | 5.268 | 58.334 | 1.174 | 5.868 | 58.334 |

Varimax rotation of factors for IWE scale items indicates that only 16 items of 21 items designed for Islamic work ethic remained in factor analysis. The following table shows the items loading under the said dimensions.

Table 3. Varimax rotation of factors for IWE scale items: sample (n = 262)

| Items | Component | | | | | | |
|-------|-----------|-------|-------|-------|-------|-------|-------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 44 | .802 | -.034 | .011 | .132 | .163 | .109 | .180 |
| 7 | .792 | .132 | -.057 | .041 | .101 | -.187 | .073 |
| 48 | .514 | .513 | .170 | .033 | -.029 | -.065 | -.085 |
| 65 | .430 | .205 | .372 | .207 | .073 | -.151 | .063 |
| 86 | .375 | .146 | .306 | -.007 | .032 | -.229 | -.130 |
| 20 | .153 | .740 | .053 | .107 | .026 | -.001 | .113 |
| 30 | -.111 | .609 | -.086 | .115 | .279 | -.046 | .345 |
| 22 | .151 | .454 | -.015 | -.308 | .426 | .092 | -.151 |

| | | | | | | | |
|----|-------|-------|-------|-------|-------|-------|-------|
| 75 | .244 | .406 | .104 | .389 | -.141 | -.144 | -.287 |
| 13 | .074 | -.075 | .761 | .102 | -.003 | .126 | -.050 |
| 17 | -.068 | .117 | .737 | .032 | -.080 | -.031 | .162 |
| 82 | .190 | .019 | .323 | .261 | .200 | -.287 | .200 |
| 54 | .159 | .050 | -.002 | .751 | .015 | .096 | .053 |
| 69 | -.005 | .073 | .142 | .739 | .052 | -.184 | -.029 |
| 4 | -.001 | -.024 | .018 | .297 | .736 | .122 | .050 |
| 33 | .203 | .303 | -.104 | -.159 | .646 | -.054 | .023 |
| 11 | .231 | -.132 | .426 | -.088 | .467 | -.182 | -.184 |
| 78 | -.034 | -.190 | -.074 | -.090 | .047 | .762 | .219 |
| 60 | -.151 | .169 | .110 | -.010 | .024 | .735 | -.289 |
| 40 | .171 | .153 | .115 | .004 | -.047 | -.025 | .794 |

Investigating the results of factor analysis indicates that, after applying factor analysis, items designed for the dimensions of Work intentions, Trusteeship and Work type are loaded under their related dimensions. Three items designed for dimensions of Justice and fairness and Cooperation and collaboration decreased to 2 items and items designed for Work as the only source of ownership dimension are not loaded under the said dimension, and one of its items loaded under Work results for the Islamic Ummah dimension. The following table shows Islamic work ethic items before and after applying factor analysis.

Table 4. Items' loading after factor analysis

| Dimension | Before factor analysis | After Factor analysis |
|--------------------------------------|------------------------|-----------------------|
| Work intentions | 4, 11, 33 | 4, 11, 33 |
| Trusteeship | 7, 44, 48 | 7, 44, 48 |
| Work type | 40, 60, 78 | 40, 60, 78 |
| Work results for the Islamic Ummah | 22, 30, 65 | 22, 30, 20 |
| Cooperation and Collaboration | 54, 69, 75 | 54, 69 |
| Justice and Fairness | 13, 17, 36 | 13, 17 |
| Work as the only source of ownership | 20, 82, 86 | - |

After applying factor analysis to examine Islamic work ethic items loading under the designed dimensions/factors, we examined reliability estimates of the items for each dimension using Pearson Correlation Coefficient (for dimensions with 2 items) and Cronbach's alpha Method (for dimensions with more than 2 items).

Table 5. Reliability estimates for each dimension by sample

| Dimension | Items number | Cronbach Alpha | Pearson Correlation Coefficient |
|------------------------------------|--------------|----------------|---------------------------------|
| Trusteeship | 3 | .685 | - |
| Work intentions | 3 | .64 | - |
| Work type | 3 | .62 | - |
| Work results for the Islamic Ummah | 3 | .61 | - |
| Justice and Fairness | 2 | - | .354 |
| Cooperation and Collaboration | 2 | - | .371 |
| IWE (total) | 16 | .65 | - |

6. Discussion

After examining validity and reliability of IWE scale, this measure with 16 Likert type items, considered as the basis to examine IWE. The formula to calculate the amount of IWE for the respondents which ranges from 0 to 100 is as follows:

$$\text{IWE} = \frac{\text{the calculation of whole 16 items} - 16}{(80 - 16)} \times 100$$

Investigating descriptive statistics shows that the average of IWE in Iran is 64.52 ± 8.36 with minimum 38.1 and maximum 86.90 and also the results show that Skewness is -0.214 indicating negative dispersion of the data, i.e., IWE amount in 25 percent (one-fourth) of the respondents is less than 58.33, in 25 percent is 58.33 to 65.47, in 25 percent is 65.47 – 70.23 and in 25 percent is more than 70.23. On the whole, we can say that the amount of IWE in Iran is more than the average.

Table 6. Descriptives for IWE and its dimensions

| Dimension | N | Mean | SD | Variance | Skewness | Min | Max | Quartiles Deviation | | |
|------------------------------------|-----|-------|-------|----------|----------|-------|-------|---------------------|--------------------------|--------------------------|
| | | | | | | | | First Quartile | 2 nd Quartile | 3 rd Quartile |
| Justice and Fairness | 266 | 65.03 | 23.42 | 548.96 | -0.415 | 0 | 100 | 50 | 62.5 | 87.5 |
| Work results for the Islamic Ummah | 266 | 69.36 | 19.81 | 392.60 | -0.514 | 12.5 | 100 | 50 | 75 | 87.5 |
| Cooperation and Collaboration | 266 | 65.88 | 21.56 | 464.92 | -0.474 | 12.5 | 100 | 50 | 75 | 87.5 |
| Trusteeship | 266 | 80.01 | 14.14 | 200.14 | -0.759 | 25 | 100 | 75 | 83.33 | 91.66 |
| Work intentions | 266 | 68.98 | 16.13 | 260.32 | -0.298 | 25 | 100 | 58.33 | 66.66 | 83.33 |
| Work type | 266 | 44.17 | 18.62 | 346.81 | -0.124 | 0 | 100 | 25 | 50 | 50 |
| IWE (total) | 266 | 64.52 | 8.36 | 70.04 | -0.214 | 38.10 | 86.90 | 58.33 | 65.47 | 70.23 |

To choose the appropriate statistical tests for analyzing gathered data and examining the relationship of IWE construct with other variables, we must define whether distribution of this construct is normal or not, and in doing so, we used Kalmogorov-Smiranov Test. Results of applying this test shows that its significance level is higher than 0.05 indicating that parametric tests used, are appropriate.

Table 7. The Kalmogorov-Smiranov Test

| Construction | N | Mean | SD | Positive difference | Negative difference | KS-test | Sig. |
|--------------|-----|-------|------|---------------------|---------------------|---------|------|
| IWE | 266 | 64.52 | 8.36 | 0.033 | -0.064 | 1.041 | .228 |

After ensuring normality of IWE construct values distribution, we tried to examine the relationship of this construct with socio-economic status of respondents at the time of socialization (i.e., adolescence). As there is considerable amount of literature regarding relationship between socio-economic status and work ethic (PWE) (Furnham & Bland, 1982; terBogt, Raaijmakers, & van Wel, 2005), we tried to examine the relationship between IWE and social – economic status. The results shows that the average amount of IWE in respondents from high socio-economic status is 65.62 ± 11.6 , in respondents from middle socio-economic status is 65.74 ± 8.5 and in respondents from low socio-economic status is 68.83 ± 9.05 . Applying one-way analysis of variance ($F = 2.311$ with significance level of $p = .04$) shows significant difference in IWE amount of different socio-economic statuses, in the way that the amount of IWE in respondents from low socio-economic status is higher and in respondents from high socio-economic status is low. Furthermore the results of Pursuing LSD test showed that the amount of IWE in low socio-economic status has significant difference with the other socio-economic statuses (i.e., high and middle).

Table 8. IWE in different social-economic statuses

| S.E.S | N | Mean | Std. Deviation | Min | Max |
|--------|-----|---------|----------------|-------|-------|
| Low | 99 | 68.8324 | 9.05990 | 29.00 | 88.69 |
| Middle | 89 | 66.7402 | 8.50067 | 50.00 | 83.93 |
| High | 78 | 65.6222 | 11.60500 | 35.00 | 80.10 |
| Total | 266 | 66.9379 | 9.96599 | 29.00 | 88.69 |

Table 9. ANOVA table

| | Sum of Squares | df | Mean Square | F | Sig. |
|----------------|----------------|-----|-------------|-------|------|
| Between Groups | 454.629 | 2 | 227.315 | 2.311 | .040 |
| Within Groups | 25865.444 | 263 | 98.348 | | |
| Total | 26320.073 | 265 | | | |

Finally it must be mentioned that trying to neutralize the effects of PWE on constructing IWE measure and constructing a measure on the interpretations derived from Islamic culture is very important, and in this study we tried to move in this direction. Despite emphasize on understanding and deriving mental intentions of economic religious actors in Weber's interpretive approach, quantification of debates on PWE deviated attention from the spirit of qualitative research of Weber in creation of PWE ideal type. Thus, to go the right way in using Weber's interpretive method to provide ideal type of IWE, relying on quantitative researches, we must also observe qualitative dimensions of research in the field of IWE.

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Appendix

Islamic Work Ethic Items

1. The value of work is derived from the accompanying intention.
2. I am very accurate in using administrative equipments, because I think they are deposit in my hand.
3. The result of an action is more important than its intention.
4. Trying to be just and fair is meaningless, because people are created for different kinds of works.
5. Fair and just distribution of work is motto of lazy individuals.
6. Those who got wealth through work, are more honorable than those got wealth through inheritance.
7. The person who doesn't work is not useful member for the society.
8. The main result that actions such as selling addicts and intoxications are unbecoming is their harm for other members of the society.
9. Regarding my colleagues, I consider their intention in their work even if their work have bad consequences for me.
10. Considering fairness in serving customers is one of the most important characteristics of a good staff.
11. I prefer works with low income and responsibility to works with higher income and responsibility.
12. I think wasting time in office is a kind of treason in deposit.
13. Official responsibility of the person in office, is a kind of deposit.
14. In the office, I don't cooperate with the others and generally I perform my duties lonely.
15. Being merchant is better than being factory owner.
16. Harms and benefits of our economical actions to other people of the society is not important and only its benefits for us is important.
17. Considering Cooperation and collaboration in Iran offices, only explicates the works.
18. Cooperation and collaboration is one of the most important principles in work.
19. The society is made by business men and not the factory owners.
20. In the past considering Halal and Haram was possible but now it is impossible.
21. There is no fault in acquiring some of the things through revenue got from usury.